

**CHRISTIAN COUNTY  
HEALTH DEPARTMENT**

**HOPKINSVILLE, KENTUCKY**

**FINANCIAL STATEMENTS  
JUNE 30, 2014**

# Table of Contents

Independent Auditor's Report..... 1-2

## FINANCIAL STATEMENTS

Combined Statement of Assets, Liabilities, and Fund Balances -

All Fund Types & Account Groups - Regulatory Basis..... 3

Combined Statement Revenues and Expenditures -

All Government Fund Types - Regulatory Basis..... 4

Combined Statement of Changes in Fund Balances -

All Government Fund Types - Regulatory Basis..... 5

Combined Comparative Statement of Revenues and Expenditures -

General Fund – Budget and Actual - Regulatory Basis..... 6

Notes to Financial Statements ..... 7-12

## SUPPLEMENTAL INFORMATION

Schedule of Audit Adjustments..... 13

Comparative Statement of Revenues and Expenditures by Cost Center –  
Budget and Actual – Regulatory Basis:

Food Services ..... 14

Public Facilities ..... 15

General Sanitation ..... 16

Onsite Sewage ..... 17

Preventive/Presenting Problems ..... 18

Personal Dental Services ..... 19

Radiology/Pathology/Laboratory ..... 20

Healthy Community ..... 21

Accreditation ..... 22

MCH Coordinator..... 23

Competitive Home Visiting..... 24

Comp HV Start-UP/Admin..... 25

## Table of Contents (continued)

### SUPPLEMENTAL INFORMATION(continued)

#### Comparative Statement of Revenues and Expenditures by Cost Center – Budget and Actual – Regulatory Basis: (continued)

KCCSP.....	26
PHEP Special Projects .....	27
HBE Assistance .....	28
Pediatric/Adolescent .....	29
Family Planning.....	30
Maternal Services and Activities.....	31
WIC .....	32
Nutrition and Physical Activity .....	33
Tuberculosis.....	34
Sexually Transmitted Diseases .....	35
Diabetes .....	36
Adult Visits and Follow Up.....	37
Breast and Cervical Cancer .....	38
Community Based Services.....	39
Focus Area A - Readiness.....	40
Focus Area B - Surveillance.....	41
Free Clinic .....	42
Cancer Coalition.....	43
Tobacco .....	44
Abstinence .....	45
Federal Diabetes .....	46
HIV Counseling and Testing .....	47
Special Project - HANDS .....	48
Core Health Education.....	49
Supplemental School Health .....	50

## Table of Contents (continued)

### SUPPLEMENTAL INFORMATION(continued)

#### Comparative Statement of Revenues and Expenditures by Cost Center – Budget and Actual – Regulatory Basis: (continued)

EPSDT Verbal Notification.....	51
Core Public Health.....	52
Medicaid Match.....	53
Minor Restricted Receipts .....	54
Capital Expenditures.....	55
Allocable Leave Time and Fringe Benefits .....	56
General Space Administration.....	57
General Departmental Administration.....	58
General Clinic Administration.....	59
General Medical Administration .....	60
General Environmental Administration.....	61
Schedule of Expenditures of Federal Awards.....	62
Notes to Schedule of Expenditures of Federal Awards .....	63

#### Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements

Performed in Accordance with *Government Auditing Standards* ..... 64-65

#### Independent Auditor’s Report on Compliance for each Major Program and

on Internal Control over Compliance Required by *OMB Circular A-133*..... 66-67

Schedule of Findings and Questioned Costs .....

68

Schedule of Prior Year Findings .....

69



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**INDEPENDENT AUDITOR'S REPORT**

To the Members of the Board of Health  
Christian County Health Department  
City of Hopkinsville, Kentucky

**Report on the Financial Statements**

We have audited the accompanying financial statements of Christian County Health Department as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Christian County Health Department's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the KY Cabinet for Health & Family Services as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Christian County Health Department, as of June 30, 2014, and the changes in financial position, thereof for the year then ended in accordance the financial reporting provisions of the KY Cabinet for Health & Family Services as described in Note 1.

## **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the basis of the financial reporting provisions of the Kentucky Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management, Administrative Reference, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

The supplemental information on pages 14 through 61 and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison information, supplementary information, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Christian County Health Department's basic financial statements. The supplemental information on pages 14 through 61 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2014, on our consideration of the Christian County Health Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Christian County Health Department's internal control over financial reporting and compliance.

### **Restriction of Use**

This report is intended solely for the information and use of management, others within the organization, the Kentucky Cabinet for Health and Family Services, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Thurman Campbell Group, PLC*

Hopkinsville, KY  
November 10, 2014

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMBINED STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 REGULATORY BASIS  
 AS OF JUNE 30, 2014

	<u>Governmental Fund Types</u>		<u>General Fixed Assets Group of Accounts</u>	<u>Totals (Memorandum Only)</u>
	<u>General Fund</u>	<u>Environmental Fund</u>		
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 4,967,784	\$ 4,386	\$ -	\$ 4,972,170
Land	-	-	332,509	332,509
Buildings	-	-	2,362,586	2,362,586
Vehicles	-	-	165,722	165,722
Equipment	-	-	377,495	377,495
<b>TOTAL ASSETS</b>	<b><u>\$ 4,967,784</u></b>	<b><u>\$ 4,386</u></b>	<b><u>\$ 3,238,312</u></b>	<b><u>\$ 8,210,482</u></b>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>LIABILITIES:</b>				
Payroll Related Withholdings	\$ 15,433	\$ -	\$ -	\$ 15,433
<b>TOTAL LIABILITIES</b>	<b><u>15,433</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>15,433</u></b>
<b>FUND BALANCES:</b>				
Restricted State Reserve	385	-	-	385
Restricted Federal Reserve	20,430	4,386	-	24,816
Restricted Fees Reserve	76,463	-	-	76,463
Restricted Construction	4,536,676	-	-	4,536,676
Unrestricted Reserve	318,397	-	-	318,397
Investment in General Fixed Assets	-	-	3,238,312	3,238,312
<b>TOTAL FUND BALANCES</b>	<b><u>4,952,351</u></b>	<b><u>4,386</u></b>	<b><u>3,238,312</u></b>	<b><u>8,195,049</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 4,967,784</u></b>	<b><u>\$ 4,386</u></b>	<b><u>\$ 3,238,312</u></b>	<b><u>\$ 8,210,482</u></b>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMBINED STATEMENT OF REVENUES AND EXPENDITURES  
 ALL GOVERNMENTAL FUND TYPES  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Governmental Fund Types		Totals (Memorandum Only)
	General Fund	Environmental Fund	
Revenues:			
Federal	\$ 1,113,717	\$ -	\$ 1,113,717
State	446,400	-	446,400
Local	874,290	-	874,290
Service Fees	1,205,864	91,741	1,297,605
Interest	51,365	-	51,365
	<u>3,691,636</u>	<u>91,741</u>	<u>3,783,377</u>
<b>TOTAL REVENUES</b>	<b>3,691,636</b>	<b>91,741</b>	<b>3,783,377</b>
Expenditures:			
Current:			
Salaries and Leave Pay	1,644,867	-	1,644,867
Personal Services and Part Time	27,213	-	27,213
Fringe Benefits	870,357	-	870,357
Independent Contractors	105,274	-	105,274
Travel	6,532	-	6,532
Space Occupancy	135,545	-	135,545
Office Administration	192,596	-	192,596
Medical Supplies	184,624	-	184,624
Automotive	30,441	-	30,441
Other	322,365	66,452	388,817
Capital Expenditures	88,272	-	88,272
	<u>3,608,086</u>	<u>66,452</u>	<u>3,674,538</u>
<b>TOTAL EXPENDITURES</b>	<b>3,608,086</b>	<b>66,452</b>	<b>3,674,538</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>83,550</u>	<u>25,289</u>	<u>108,839</u>
Other Financing Sources (Uses):			
Operating Transfers In	27,473	-	27,473
Operating Transfers Out	-	(27,473)	(27,473)
	<u>27,473</u>	<u>(27,473)</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<b>27,473</b>	<b>(27,473)</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$ 111,023</u>	<u>\$ (2,184)</u>	<u>\$ 108,839</u>



CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMBINED STATEMENT OF CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	General Fund						Totals (Memorandum Only)
	Restricted State	Restricted Federal	Restricted Fees	Restricted Construction	Unrestricted	Environmental Fund	
Fund Balances - June 30, 2013	\$ 39,151	\$ 38,208	\$ 93,049	\$ 4,824,948	\$ 214,089	\$ 6,570	\$ 5,216,015
Transfers from Restricted Construction Balance to Unrestricted Fund Balance	-	-	-	(200,000)	200,000	-	-
Transfers from Restricted Construction Balance for Capital Expenditures	-	-	-	(88,272)	-	-	(88,272)
Transfers from Restricted Fund Balance to Program Carryover Revenues	(38,766)	(1,388)	(16,586)	-	-	-	(56,740)
Transfers from Unrestricted Fund Balance to Carryover Revenues	-	-	-	-	(205,105)	-	(205,105)
Transfer to Department for Public Health for Overpayment in Cost Center 804	-	(16,390)	-	-	(1,610)	-	(18,000)
Sub-Total	385	20,430	76,463	4,536,676	207,374	6,570	4,847,898
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	111,023	(2,184)	108,839
Fund Balances - June 30, 2014	\$ 385	\$ 20,430	\$ 76,463	\$ 4,536,676	\$ 318,397	\$ 4,386	\$ 4,956,737

See Notes to Financial Statements

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMBINED COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 BUDGET AND ACTUAL - GENERAL FUND  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Variance - Favorable (Unfavorable)
<b>Revenues:</b>			
Federal	\$ 1,183,738	\$ 1,113,717	\$ (70,021)
State	432,851	446,400	13,549
Local	874,290	874,290	-
Service Fees	1,044,475	1,205,864	161,389
Interest	55,000	51,365	(3,635)
<b>TOTAL REVENUES</b>	<b>3,590,354</b>	<b>3,691,636</b>	<b>101,282</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Salaries and Leave Pay	1,548,559	1,644,867	(96,308)
Personal Services and Part Time	29,580	27,213	2,367
Fringe Benefits	868,001	870,357	(2,356)
Independent Contractors	146,400	105,274	41,126
Travel	13,636	6,532	7,104
Space Occupancy	168,800	135,545	33,255
Office Administration	177,227	192,596	(15,369)
Medical Supplies	152,200	184,624	(32,424)
Automotive	28,089	30,441	(2,352)
Other	274,528	322,365	(47,837)
Capital Expenditures	125,000	88,272	36,728
<b>TOTAL EXPENDITURES</b>	<b>3,532,020</b>	<b>3,608,086</b>	<b>(76,066)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>58,334</b>	<b>83,550</b>	<b>25,216</b>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	-	27,473	27,473
<b>Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses</b>	<b>\$ 58,334</b>	<b>\$ 111,023</b>	<b>\$ 52,689</b>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

**Note 1: Summary of Significant Accounting Policies:**

Reporting Entity

The Christian County Health Department is the level of government which has oversight responsibility over all activities related to public health services within the jurisdiction of Christian County, Kentucky. The Department receives funding from local, state, and federal government sources and must comply with the commitment requirements of these funding source entities. However, the Department is not included in any other governmental "reporting entity" as defined in Section 2100, Codification of Governmental Accounting and Financial Reporting Standards because board members have decision making authority, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.

Basis of Accounting

The records of the Department are maintained and the budgetary process is based on the method of accounting prescribed by the Kentucky Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management, Administrative Reference. This basis of accounting is similar to the cash basis, with certain modifications. Revenue is recognized when the cash is received and expenditures are recognized when cash is disbursed. One exception to this is when there is a deficit balance for the year in a cost center, at which time the prescribed method of accounting is to record revenue from either unrestricted or restricted fund balance so there is no deficit. Also, close-out settlement receipts received after June 30 are credited directly to the appropriate fund balance account instead of to a revenue account. Receivables, payables, inventories, and accrued income and expenses, which may be material in amount, are not reflected in these statements. These practices differ from accounting principles generally accepted in the United States of America.

Fund Structure

The Christian County Health Department uses only one category of funds. This category is governmental funds, which focuses upon the financial position rather than the net income determination. The General Fund is the general operating fund of the Health Department. The Environmental Fund is used to account for revenues derived from environmental service fees. The amount reported as receipts in this fund is net of the state's share of service fees.

Budgets and Budgetary Accounting

The Fiscal Officer prepares an annual budget for all receipts and proposed operating disbursements. The budget must be approved by both the local board and the Kentucky Cabinet for Health and Family Services, Department for Public Health.

CHRISTIAN COUNTY HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

**Note 1: Summary of Significant Accounting Policies (continued)**

General Fixed Assets Group of Accounts

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. This means that only current assets and current liabilities are generally included on the balance sheets. The reported fund balance (net current assets) is considered a measure of “available spendable resources”. Governmental fund operating statements present increases (cash receipts) and decreases (cash disbursements) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Property, plant and equipment used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on such property, plant and equipment.

Land and buildings are valued at historical cost. Vehicles and equipment acquired prior to July 1, 1989 are stated at estimated fair value as provided by management and subsequent additions are stated at cost. Donated fixed assets are valued at their estimated fair value on the date donated.

The General Fixed Assets Account Group is not a “fund”. It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

Restricted Funds

The restricted fund balances consist of funds designated by the Kentucky Cabinet for Health and Family Services as carryover funds for the following fiscal year. The funds are restricted by cost center and by source. When both restricted and unrestricted are available for use, the Cabinet allows the Department to use restricted resources first, then unrestricted resources as they are needed.

Development Corporation

In September 1989, Articles of Incorporation were filed with the State of Kentucky to form the Christian County Health Department Development Corporation. The Corporation was formed with the purpose of providing appropriate structural facilities for the Christian County Health Department and other governmental activities associated with the protection of the general public and the promotion of its health and physical well being. Since the Development Corporation is, in reality, a vehicle whereby the financing and acquisition of a new Health department building could be accomplished, the assets involved have been included in these financial statements as General Fixed Assets.

CHRISTIAN COUNTY HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

**Note 1: Summary of Significant Accounting Policies (continued)**

Total Columns

Total columns are labeled “Memorandum Only” to indicate that they are presented only to facilitate analysis. Data in these columns are not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Compensated Absences

The Department allows employees to accumulate unused sick leave without limitation. The maximum number of vacation hours which can be accumulated by employees is based upon number of years of service. Employees are paid for their accumulated hours of vacation leave at current rates upon retirement or separation. Employees are not entitled to be paid for accumulated sick leave; however it is added to length of service in computing retirement benefits. Compensatory time was previously earned by working beyond the normal work week up to a maximum of 200 hours accumulated. The time is reduced when the employee takes a paid leave day. The Kentucky Cabinet for Health and Family Services, Department for Public Health does not require an accrual of a liability for employee’s compensation for future absences. As of June 30, 2014, the estimated amount of compensatory absences accrued at current employee pay rates were \$332,850, which consisted of \$114,991 of vacation, \$213,087 of sick leave, and \$4,772 of compensatory leave.

Indirect Cost Allocation:

Within the local health department, there are two separate and distinct areas of responsibility. These responsibility areas are medical and environmental services which benefit more than one program. These charges are accumulated in the General Medical or General Environmental administration programs. These accumulated costs are then reallocated to the respective medical and environmental programs based on direct salary and fringe benefits costs. Costs that are not directly related to a specific program or to the medical or environmental responsibility areas are classified as Departmental Administration and reallocated to all programs based on direct salary and fringe benefits costs or square footage utilized in the case of space costs. Capital expenditures are not allocated. All leave time and fringe benefits recorded in the indirect cost reporting area are allocated as above but are added to the direct recorded expenses within the program to which the indirect costs are allocated.

Excess of Expenditures over Unrestricted Fund Balance:

The state allotment to the health department shall be adjusted if the department accumulates an unrestricted fund balance, as of June 30 of a fiscal year, in excess of thirty (30) percent of that year’s expenditures for nonfee programs plus forty (40) percent of that year’s expenditures for fee for service programs, or \$80,000, whichever is greater. The health department shall submit, to the Department of Public Health, a written plan of use for the amount of the excess. If approved, the funds shall be placed into a local restricted fund to be used solely for the purpose(s) approved. There were no excess expenditures over unrestricted fund balance for 2014.

CHRISTIAN COUNTY HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

**Note 2: Retirement Plans:**

All full-time employees of the Christian County Health Department (employees working 100 hours or more per month) are required by law to participate in the Kentucky Employees Retirement System (KERS), a cost-sharing, defined benefit, multiple-employer Public Employee Retirement System (PERS). Funding for the plan is provided through payroll withholding and employer's contribution of 26.79% of the employee's total compensation subject to contribution. The required withholding for employees hired on or before September 1, 2008 is 5%. Employees hired after September 1, 2008 are subject to a 6% withholding. KERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Under the provisions of KRS Section 61.645, the Board of trustees of KERS administers the KERS. Copies of the pension plan standalone financial report may be obtained by contacting the Kentucky Retirement Systems, Perimeter Park West, 1260 Louisville Road, Frankfort, KY 40601-6124.

The Christian County Health Department's total current-year payroll for all of its employees amounted to \$1,672,079, of which \$1,644,855 was covered by the pension plan administered by the KERS.

The contribution required and paid to KERS for the year ended June 30, 2014, was \$534,651, which consisted of \$439,803, from the Department and \$94,838 from the employees. The Department's share of contributions required and paid for the years ended June 30, 2014 and 2013 were \$439,803 and \$516,721, respectively.

**Note 3: Deposits**

On June 30, 2014, the reported amount of the Department's deposits was \$4,972,170 and the balance per the bank was \$5,053,488. Of the bank balance, \$250,000 was covered by federal depository insurance. The remainder was covered by securities held by the bank's trustee in the name of the Department.

Custodial credit risk is the risk that in the event of a bank failure, the Department's deposits may not be returned to it. The department does not have a deposit policy for custodial credit risk.

**Note 4: Post-Employment Health Care Benefits:**

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the Department provides health care benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the Federal government for this coverage. The premium is paid in full by the insured except that the Department pays the first month's premium if the employee worked at least 51% of the working days during the last month.

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2014

**Note 5: Risk Management**

The Department is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Department carries commercial insurance for risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**Note 6: Deferred Compensation Plan:**

The Department offers its employees a Kentucky Public Employees deferred compensation plan created in accordance with IRC Section 457. The plan, available to all full-time employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employees or other beneficiary) solely the property and rights of the Department subject only to the claims of the Department's general creditors. Participants' rights under the plan are equal to those of general creditors of the Department in an amount equal to the fair market value of the deferred account for each participant. The Department has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Department believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

**Note 7: Related Party Transactions:**

The Department is related through common board members with the Christian County Public Health Taxing District. The District collects the county health tax and remits a budgeted allocation to the Department throughout the fiscal year. During the fiscal year ended June 30, 2014, the Taxing paid \$874,290 to the Department.

**Note 8: Changes in General Fixed Assets Group of Accounts:**

A summary of changes in general fixed assets is as follows:

	Land	Buildings	Vehicles	Equipment
Balance at June 30, 2013	\$ 332,509	\$ 2,352,594	\$ 134,853	\$ 367,845
Additions	-	9,992	84,130	9,650
Deletions	-	-	(53,261)	-
Balance at June 30, 2014	<u>\$ 332,509</u>	<u>\$ 2,362,586</u>	<u>\$ 165,722</u>	<u>\$ 377,495</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

**Note 9: Subsequent Events**

Subsequent events were evaluated through November 10, 2014, which is the date the financial statements were available to be issued. There were no subsequent events affecting the financials, as of this date.



CHRISTIAN COUNTY HEALTH DEPARTMENT  
SCHEDULE OF AUDIT ADJUSTMENTS  
FOR THE YEAR ENDED JUNE 30, 2014

None

CHRISTIAN COUNTY  
HEALTH DEPARTMENT  
HOPKINSVILLE, KENTUCKY  
SUPPLEMENTAL SCHEDULES  
JUNE 30, 2014

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 FOOD SERVICES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
State			
State Environmental	\$ 33,443	\$ 33,443	\$ -
State DEI	-	4,045	4,045
State Grant	22,532	27,958	5,426
Service Fees			
Self Pay	-	1,313	1,313
Local			
Tax Appropriations	51,118	51,121	3
	<b>107,093</b>	<b>117,880</b>	<b>10,787</b>
<b>Total Revenues</b>			
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	35,206	46,149	10,943
Fringe Benefits	19,253	20,854	1,601
Travel	-	300	300
Office Administration	350	79	(271)
Other	350	1,662	1,312
Total Direct	55,159	69,044	13,885
Indirect:			
Share of Department Administration	17,905	20,613	2,708
Share of Environmental Administration	32,890	27,160	(5,730)
Share of Space Occupancy	1,139	1,061	(78)
Total Indirect	51,934	48,834	(3,100)
	<b>107,093</b>	<b>117,878</b>	<b>10,785</b>
<b>Total Expenditures</b>			
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 2	\$ 2

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 PUBLIC FACILITIES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
State			
State Environmental	\$ 10,770	\$ 10,770	\$ -
State Grant	22,533	10,277	(12,256)
Local			
Tax Appropriations	19,916	19,916	-
<b>Total Revenues</b>	53,219	40,963	(12,256)
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	17,353	15,998	(1,355)
Fringe Benefits	9,490	7,232	(2,258)
Office Administration	-	14	14
Other	200	100	(100)
Total Direct	27,043	23,344	(3,699)
Indirect:			
Share of Department Administration	8,826	7,144	(1,682)
Share of Environmental Administration	16,211	9,415	(6,796)
Share of Space Occupancy	1,139	1,061	(78)
Total Indirect	26,176	17,620	(8,556)
<b>Total Expenditures</b>	53,219	40,964	(12,255)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (1)	\$ (1)

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 GENERAL SANITATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State			
State Grant	\$ 22,533	\$ 26,010	\$ 3,477
Local			
Tax Appropriations	20,927	20,930	3
Service Fees			
Self Pay	-	720	720
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>43,460</b>	<b>47,660</b>	<b>4,200</b>
	<hr/>	<hr/>	<hr/>
Expenditures:			
Direct:			
Salaries and Leave Pay	13,420	17,905	4,485
Fringe Benefits	7,339	8,090	751
Travel	200	30	(170)
Office Administration	200	423	223
Other	1,800	1,617	(183)
	<hr/>	<hr/>	<hr/>
Total Direct	22,959	28,065	5,106
	<hr/>	<hr/>	<hr/>
Indirect:			
Share of Department Administration	6,825	7,998	1,173
Share of Environmental Administration	12,537	10,537	(2,000)
Share of Space Occupancy	1,141	1,061	(80)
	<hr/>	<hr/>	<hr/>
Total Indirect	20,503	19,596	(907)
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>43,462</b>	<b>47,661</b>	<b>4,199</b>
	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (2)</u>	<u>\$ (1)</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 ONSITE SEWAGE  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State			
State Grant	\$ -	\$ 23,128	\$ 23,128
Local			
Service Fees			
Self Pay	44,000	25,446	(18,554)
<b>Total Revenues</b>	44,000	48,574	4,574
Expenditures:			
Direct:			
Salaries and Leave Pay	14,175	19,104	4,929
Fringe Benefits	7,752	8,635	883
Other	482	-	(482)
Total Direct	22,409	27,739	5,330
Indirect:			
Share of Department Administration	7,209	8,532	1,323
Share of Enviromental Administration	13,242	11,243	(1,999)
Share of Space Occupancy	1,139	1,061	(78)
Total Indirect	21,590	20,836	(754)
<b>Total Expenditures</b>	43,999	48,575	4,576
Excess (Deficiency) of Revenues Over Expenditures	\$ 1	\$ (1)	\$ (2)

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 PREVENTATIVE/PRESENTING PROBLEMS  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
State			
State Preventive Health	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
Salaries and Leave Pay	534,313	534,417	104
Personal Services and Part Time	6,000	563	(5,437)
Fringe Benefits	292,966	240,286	(52,680)
Independent Contractors	3,000	4,687	1,687
Travel	250	7	(243)
Office Administration	3,100	2,300	(800)
Medical Supplies	65,500	20,028	(45,472)
Automotive	-	20	20
Other	-	1,025	1,025
Total Direct	<u>905,129</u>	<u>803,333</u>	<u>(101,796)</u>
<b>Indirect:</b>			
Share of Department Administration	274,798	237,796	(37,002)
Share of Space Occupancy	104,436	97,271	(7,165)
Share of Medical Administration	27,590	74,496	46,906
Share of Clinic Clerical	419,394	369,409	(49,985)
Share of Preventive Medical	-	(704,804)	(704,804)
Share of Preventive Counseling	-	(9,945)	(9,945)
Share of Problem Medical	(1,731,347)	(706,307)	1,025,040
Share of Problem Counseling	-	(161,226)	(161,226)
Share of Breast Feeding Counseling	-	(22)	(22)
Total Indirect	<u>(905,129)</u>	<u>(803,332)</u>	<u>101,797</u>
<b>Total Expenditures</b>	<b>-</b>	<b>1</b>	<b>1</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 1</b>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 PERSONAL DENTAL SERVICES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
<b>Revenues:</b>			
State			
State Restricted	\$ 25	\$ 25	\$ -
State Restricted Carryover	-	51	51
	<u>25</u>	<u>76</u>	<u>51</u>
<b>Total Revenues</b>	<u>25</u>	<u>76</u>	<u>51</u>
<b>Expenditures:</b>			
Direct:			
Other	25	25	-
Total Direct	<u>25</u>	<u>25</u>	<u>-</u>
Indirect:			
Share of Problem Medical	-	51	51
Total Indirect	<u>-</u>	<u>51</u>	<u>51</u>
<b>Total Expenditures</b>	<u>25</u>	<u>76</u>	<u>51</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 RADIOLOGY/PATHOLOGY/LABORATORY  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
State			
State Preventive Health	\$ -	\$ -	\$ -
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	27,432	39,174	11,742
Fringe Benefits	15,001	17,609	2,608
Independent Contractors	20,000	11,743	(8,257)
Medical Supplies	15,200	16,091	891
<b>Total Direct</b>	77,633	84,617	6,984
Indirect:			
Share of Department Administration	13,952	17,405	3,453
Share of Space Occupancy	2,279	2,122	(157)
Share of Medical Administration	1,401	5,453	4,052
Share of Clinic Clerical	21,293	27,038	5,745
Share of Lab Services	(116,557)	(136,633)	(20,076)
<b>Total Indirect</b>	(77,632)	(84,615)	(6,983)
<b>Total Expenditures</b>	1	2	1
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	\$ (1)	\$ (2)	\$ (1)

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 HEALTHY COMMUNITY  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ 6,800	\$ 5,353	\$ (1,447)
Unrestricted Carryover	-	3,955	3,955
<b>Total Revenues</b>	<b>6,800</b>	<b>9,308</b>	<b>2,508</b>
Expenditures:			
Direct:			
Salaries and Leave Pay	1,483	-	(1,483)
Fringe Benefits	811	-	(811)
Travel	1,800	1,004	(796)
Office Administration	-	3,335	3,335
Other	357	3,555	3,198
Total Direct	4,451	7,894	3,443
Indirect:			
Share of Department Administration	754	-	(754)
Share of Space Occupancy	1,519	1,415	(104)
Share of Medical Administration	76	-	(76)
Total Indirect	2,349	1,415	(934)
<b>Total Expenditures</b>	<b>6,800</b>	<b>9,309</b>	<b>2,509</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 ACCREDITATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
State			
State Preventive Health	\$ 4,045	\$ -	\$ (4,045)
State Environmental	31,856	31,859	3
Interest	55,000	51,304	(3,696)
Unrestricted Carryover	-	28,487	28,487
	<u>90,901</u>	<u>111,650</u>	<u>20,749</u>
<b>Total Revenues</b>			
<b>Expenditures:</b>			
<b>Direct:</b>			
Salaries and Leave Pay	39,256	46,765	7,509
Fringe Benefits	21,467	24,501	3,034
Travel	150	944	794
Office Administration	500	29	(471)
Other	4,900	5,130	230
Total Direct	<u>66,273</u>	<u>77,369</u>	<u>11,096</u>
<b>Indirect:</b>			
Share of Department Administration	19,965	24,218	4,253
Share of Space Occupancy	2,658	2,476	(182)
Share of Medical Administration	2,005	7,588	5,583
Total Indirect	<u>24,628</u>	<u>34,282</u>	<u>9,654</u>
	<u>90,901</u>	<u>111,651</u>	<u>20,750</u>
<b>Total Expenditures</b>			
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 MCH COORDINATOR  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal	\$ 71,075	\$ 46,200	\$ (24,875)
Service Fees			
Self Pay	-	40	40
Local			
Tax Appropriations	10	9	(1)
Unrestricted Carryover	-	28,663	28,663
	<b>71,085</b>	<b>74,912</b>	<b>3,827</b>
Expenditures:			
Direct:			
Salaries and Leave Pay	33,565	29,435	(4,130)
Fringe Benefits	18,355	15,423	(2,932)
Office Administration	-	425	425
Other	-	9,257	9,257
Total Direct	51,920	54,540	2,620
Indirect:			
Share of Department Administration	17,071	15,244	(1,827)
Share of Space Occupancy	380	354	(26)
Share of Medical Administration	1,714	4,775	3,061
Total Indirect	19,165	20,373	1,208
	<b>71,085</b>	<b>74,913</b>	<b>3,828</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (1)	\$ (1)

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 COMPETITIVE HOME VISITING  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal	\$ 83,590	\$ 87,200	\$ 3,610
<b>Total Revenues</b>	<u>83,590</u>	<u>87,200</u>	<u>3,610</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	33,882	22,441	(11,441)
Personal Services and Part Time	-	1,085	1,085
Fringe Benefits	18,529	11,889	(6,640)
Travel	1,500	111	(1,389)
Office Administration	4,632	-	(4,632)
Other	5,705	-	(5,705)
Total Direct	<u>64,248</u>	<u>35,526</u>	<u>(28,722)</u>
Indirect:			
Share of Department Administration	17,232	12,305	(4,927)
Share of Medical Administration	1,730	3,855	2,125
Share of Space Occupancy	380	354	(26)
Total Indirect	<u>19,342</u>	<u>16,514</u>	<u>(2,828)</u>
<b>Total Expenditures</b>	<u>83,590</u>	<u>52,040</u>	<u>(31,550)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 35,160</u>	<u>\$ 35,160</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 COMP HV START-UP/ADMIN  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal	\$ 11,325	\$ 16,755	\$ 5,430
<b>Total Revenues</b>	11,325	16,755	5,430
Expenditures:			
Direct:			
Salaries and Leave Pay	1,479	4,095	2,616
Personal Services and Part Time	-	2,168	2,168
Fringe Benefits	809	2,398	1,589
Travel	-	285	285
Office Administration	800	-	(800)
Automotive	-	50	50
Other	6,270	2,089	(4,181)
Total Direct	9,358	11,085	1,727
Indirect:			
Share of Department Administration	752	3,488	2,736
Share of Medical Administration	76	1,092	1,016
Share of Space Occupancy	1,139	1,061	(78)
Total Indirect	1,967	5,641	3,674
<b>Total Expenditures</b>	11,325	16,726	5,401
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 29	\$ 29

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 KCCSP  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
State			
State Restricted	\$ 76,436	\$ 54,222	\$ (22,214)
State Restricted Carryover	-	3,969	3,969
	76,436	58,191	(18,245)
<b>Total Revenues</b>			
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	4,283	9,339	5,056
Fringe Benefits	2,342	4,894	2,552
Independent Contractors	67,000	31,939	(35,061)
Office Administration	-	4,138	4,138
Other	34	1,176	1,142
Total Direct	73,659	51,486	(22,173)
Indirect:			
Share of Department Administration	2,178	4,835	2,657
Share of Medical Administration	219	1,515	1,296
Share of Space Occupancy	380	354	(26)
Total Indirect	2,777	6,704	3,927
	76,436	58,190	(18,246)
<b>Total Expenditures</b>			
Excess (Deficiency) of Revenues			
Over Expenditures	\$ -	\$ 1	\$ 1

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 PHEP SPECIAL PROJECTS  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal	\$ -	\$ 18,344	\$ 18,344
Unrestricted Carryover	-	1,894	1,894
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>-</b>	<b>20,238</b>	<b>20,238</b>
	<hr/>	<hr/>	<hr/>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	1,027	1,027
Fringe Benefits	-	536	536
Office Administration	-	17,974	17,974
Total Direct	<hr/>	<hr/>	<hr/>
	-	19,537	19,537
	<hr/>	<hr/>	<hr/>
Indirect:			
Share of Department Administration	-	534	534
Share of Medical Administration	-	167	167
Total Indirect	<hr/>	<hr/>	<hr/>
	-	701	701
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>-</b>	<b>20,238</b>	<b>20,238</b>
	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Revenues Over Expenditures	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ -	\$ -	\$ -



CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 HBE ASSISTANCE  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
<b>Revenues:</b>			
Federal	\$ -	\$ 2,232	\$ 2,232
Unrestricted Carryover	-	507	507
<b>Total Revenues</b>	<u>-</u>	<u>2,739</u>	<u>2,739</u>
<b>Expenditures:</b>			
<b>Direct:</b>			
Salaries and Leave Pay	-	473	473
Fringe Benefits	-	248	248
Office Administration	-	677	677
Other	-	1,020	1,020
<b>Total Direct</b>	<u>-</u>	<u>2,418</u>	<u>2,418</u>
<b>Indirect:</b>			
Share of Department Administration	-	244	244
Share of Medical Administration	-	77	77
<b>Total Indirect</b>	<u>-</u>	<u>321</u>	<u>321</u>
<b>Total Expenditures</b>	<u>-</u>	<u>2,739</u>	<u>2,739</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 PEDIATRIC/ADOLESCENT  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
Federal			
Department for Public Health	\$ 9,962	\$ 14,943	\$ 4,981
State			
State Restricted	22,533	2,522	(20,011)
Local			
Tax Appropriations	173,119	173,118	(1)
Service Fees			
Personal Health	284,895	273,750	(11,145)
Self Pay	7,000	7,644	644
Insurance	80,000	85,971	5,971
Other	15,000	-	(15,000)
<b>Total Revenues</b>	<b>592,509</b>	<b>557,948</b>	<b>(34,561)</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
Salaries and Leave Pay	-	1,261	1,261
Fringe Benefits	-	662	662
Travel	1,000	321	(679)
Office Administration	400	124	(276)
Medical Supplies	15,500	59,638	44,138
Other	250	513	263
Total Direct	<u>17,150</u>	<u>62,519</u>	<u>45,369</u>
<b>Indirect:</b>			
Share of Department Administration	-	651	651
Share of Medical Administration	-	205	205
Share of Preventive Medical	-	443,922	443,922
Share of Problem Medical	553,912	30,504	(523,408)
Share of Lab Services	21,447	20,149	(1,298)
Total Indirect	<u>575,359</u>	<u>495,431</u>	<u>(79,928)</u>
<b>Total Expenditures</b>	<b>592,509</b>	<b>557,950</b>	<b>(34,559)</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (2)</u>	<u>\$ (2)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 FAMILY PLANNING  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
Federal			
Title X	\$ 92,330	\$ 88,633	\$ (3,697)
State			
State Restricted	3,950	1,715	(2,235)
State Core Public Health Grant	22,533	965	(21,568)
Local			
Tax Appropriations	96,937	96,941	4
Service Fees			
Preventive	58,271	81,954	23,683
Self Pay	7,000	8,185	1,185
Insurance	24,000	61,238	37,238
<b>Total Revenues</b>	<b>305,021</b>	<b>339,631</b>	<b>34,610</b>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	-	889	889
Fringe Benefits	-	468	468
Independent Contractors	1,000	-	(1,000)
Travel	100	72	(28)
Office Administration	200	72	(128)
Medical Supplies	49,500	50,332	832
Automotive	-	95	95
Other	800	1,399	599
Total Direct	<u>51,600</u>	<u>53,327</u>	<u>1,727</u>
Indirect:			
Share of Department Administration	-	463	463
Share of Medical Administration	-	144	144
Share of Preventive Medical	-	152,705	152,705
Share of Problem Medical	227,732	102,196	(125,536)
Share of Lab Services	25,689	30,796	5,107
Total Indirect	<u>253,421</u>	<u>286,304</u>	<u>32,883</u>
<b>Total Expenditures</b>	<b>305,021</b>	<b>339,631</b>	<b>34,610</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 MATERNITY SERVICES AND ACTIVITY  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
<b>Revenues:</b>			
Service Fees			
Title XIX	\$ -	\$ 37	\$ 37
Program Income Carry Over	17,783	16,585	(1,198)
<b>Total Revenues</b>	<u>17,783</u>	<u>16,622</u>	<u>(1,161)</u>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	3,345	703	(2,642)
Fringe Benefits	1,829	365	(1,464)
Independent Contractors	8,000	10,779	2,779
Travel	150	72	(78)
Other	1,000	2,641	1,641
Total Direct	<u>14,324</u>	<u>14,560</u>	<u>236</u>
Indirect:			
Share of Department Administration	1,701	366	(1,335)
Share of Space Occupancy	1,519	1,415	(104)
Share of Medical Administration	171	113	(58)
Share of Problem Medical	68	147	79
Share of Lab Services	-	21	21
Total Indirect	<u>3,459</u>	<u>2,062</u>	<u>(1,397)</u>
<b>Total Expenditures</b>	<u>17,783</u>	<u>16,622</u>	<u>(1,161)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 WIC  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
Federal			
Department for Public Health	\$ 819,157	\$ 660,268	\$ (158,889)
State			
State Grant	-	54,025	54,025
	<b>Total Revenues</b>	<b>714,293</b>	<b>(104,864)</b>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	52,056	54,089	2,033
Personal Services and Part Time	-	850	850
Fringe Benefits	28,467	28,441	(26)
Travel	1,000	593	(407)
Space Occupancy	46,000	28,891	(17,109)
Office Administration	32,100	27,600	(4,500)
Medical Supplies	-	635	635
Other	41,888	25,496	(16,392)
Total Direct	201,511	166,595	(34,916)
Indirect:			
Share of Department Administration	26,475	28,545	2,070
Share of Space Occupancy	34,179	31,834	(2,345)
Share of Medical Administration	2,658	8,943	6,285
Share of Problem Medical	472,109	287,255	(184,854)
Share of Problem Counseling	-	161,226	161,226
Share of Breast Feeding Counseling	-	22	22
Share of Lab Services	23,890	29,873	5,983
Total Indirect	559,311	547,698	(11,613)
	<b>Total Expenditures</b>	<b>714,293</b>	<b>(46,529)</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 58,335	\$ -	\$ (58,335)

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 NUTRITION AND PHYSICAL ACTIVITY  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
Federal	\$ 9,047	\$ 9,047	\$ -
State			
State Preventive Health	-	3,867	3,867
Local			
Tax Appropriations	8,127	8,131	4
Service Fees			
Preventive	751	966	215
Self Pay	-	86	86
Insurance	-	24	24
<b>Total Revenues</b>	<u>17,925</u>	<u>22,121</u>	<u>4,196</u>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	4,533	4,173	(360)
Fringe Benefits	2,479	2,184	(295)
Travel	200	179	(21)
Office Administration	-	139	139
Other	1,000	1,955	955
Total Direct	<u>8,212</u>	<u>8,630</u>	<u>418</u>
Indirect:			
Share of Department Administration	2,305	2,161	(144)
Share of Space Occupancy	760	707	(53)
Share of Medical Administration	231	678	447
Share of Preventive Counseling	-	9,945	9,945
Share of Problem Medical	6,416	-	(6,416)
Total Indirect	<u>9,712</u>	<u>13,491</u>	<u>3,779</u>
<b>Total Expenditures</b>	<u>17,924</u>	<u>22,121</u>	<u>4,197</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 TUBERCULOSIS  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
Federal	\$ 3,633	\$ 3,633	\$ -
State			
State Core Public Health Grant	22,533	4,872	(17,661)
Local			
Tax Appropriations	39,468	39,465	(3)
Service Fees			
Preventive	8,399	6,330	(2,069)
Self Pay	3,000	4,378	1,378
Insurance	2,000	2,130	130
Title XVIII	-	40	40
	<b>Total Revenues</b>	<b>60,848</b>	<b>(18,185)</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
Salaries and Leave Pay	1,850	1,597	(253)
Fringe Benefits	1,012	833	(179)
Travel	200	6	(194)
Office Administration	150	5	(145)
Medical Supplies	2,000	2,502	502
Other	500	-	(500)
Total Direct	5,712	4,943	(769)
<b>Indirect:</b>			
Share of Department Administration	941	829	(112)
Share of Space Occupancy	1,139	1,061	(78)
Share of Medical Administration	94	259	165
Share of Preventive Medical	-	1,234	1,234
Share of Problem Medical	63,417	47,539	(15,878)
Share of Lab Services	7,730	4,985	(2,745)
Total Indirect	73,321	55,907	(17,414)
	<b>Total Expenditures</b>	<b>60,850</b>	<b>(18,183)</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (2)	\$ (2)

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 SEXUALLY TRANSMITTED DISEASES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
State			
State Preventive Health	\$ 22,533	\$ 23,220	\$ 687
State Environmental			
Local			
Tax Appropriations	90,581	90,585	4
Service Fees			
Personal Health	26,743	37,394	10,651
Self Pay Coinsurance	-	1,454	1,454
Self Pay	10,000	10,057	57
Insurance	12,000	22,774	10,774
Other	1,000	-	(1,000)
Unrestricted Carryover	-	24,143	24,143
<b>Total Revenues</b>	<b>162,857</b>	<b>209,627</b>	<b>46,770</b>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	3,254	5,514	2,260
Fringe Benefits	1,779	2,889	1,110
Office Administration	50	69	19
Medical Supplies	1,000	-	(1,000)
Total Direct	<u>6,083</u>	<u>8,472</u>	<u>2,389</u>
Indirect:			
Share of Department Administration	1,655	2,858	1,203
Share of Space Occupancy	380	354	(26)
Share of Medical Administration	166	894	728
Share of Preventive Medical	-	1,584	1,584
Share of Problem Medical	139,529	163,672	24,143
Share of Lab Services	15,044	31,794	16,750
Total Indirect	<u>156,774</u>	<u>201,156</u>	<u>44,382</u>
<b>Total Expenditures</b>	<b>162,857</b>	<b>209,628</b>	<b>46,771</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>



CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 DIABETES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
State			
State Restricted	\$ 22,533	\$ 13,544	\$ (8,989)
Local			
Tax Appropriations	20,703	20,703	-
Service Fees			
Title XVIII	-	45	45
Title XIX	993	1,783	790
Self Pay	-	376	376
Insurance	5,000	740	(4,260)
<b>Total Revenues</b>	<b>49,229</b>	<b>37,191</b>	<b>(12,038)</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
Salaries and Leave Pay	7,401	2,842	(4,559)
Fringe Benefits	4,047	1,488	(2,559)
Independent Contractors	3,200	1,560	(1,640)
Travel	500	75	(425)
Office Administration	-	254	254
Medical Supplies	2,000	39	(1,961)
Other	1,300	1,752	452
Total Direct	<u>18,448</u>	<u>8,010</u>	<u>(10,438)</u>
<b>Indirect:</b>			
Share of Department Administration	3,764	1,469	(2,295)
Share of Space Occupancy	1,519	1,415	(104)
Share of Medical Administration	378	461	83
Share of Preventive Medical	-	40	40
Share of Problem Medical	21,381	21,393	12
Share of Lab Services	3,739	4,403	664
Total Indirect	<u>30,781</u>	<u>29,181</u>	<u>(1,600)</u>
<b>Total Expenditures</b>	<b>49,229</b>	<b>37,191</b>	<b>(12,038)</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 ADULT VISITS AND FOLLOW-UP  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
State			
State Core Public Health Grant	\$ 22,533	\$ 8,326	\$ (14,207)
Local			
Tax Appropriations	80,126	80,129	3
Title XVIII	13,000	11,470	(1,530)
Personal Health	6,191	7,043	852
Self Pay	20,000	18,972	(1,028)
Insurance	40,000	22,726	(17,274)
Other	22,500	35	(22,465)
	<b>Total Revenues</b>	<b>148,701</b>	<b>(55,649)</b>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	2,839	-	(2,839)
Fringe Benefits	1,553	-	(1,553)
Independent Contractors	9,500	2,797	(6,703)
Travel	-	63	63
Office Administration	-	10	10
Medical Supplies	1,500	35,095	33,595
Automotive	-	332	332
Other	1,250	2,269	1,019
Total Direct	16,642	40,566	23,924
Indirect:			
Share of Department Administration	1,444	-	(1,444)
Share of Space Occupancy	1,519	1,415	(104)
Share of Medical Administration	145	-	(145)
Share of Preventive Medical	-	62,602	62,602
Share of Problem Medical	176,917	36,717	(140,200)
Share of Lab Services	7,683	7,399	(284)
Total Indirect	187,708	108,133	(79,575)
	<b>Total Expenditures</b>	<b>148,699</b>	<b>(55,651)</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 2	\$ 2

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 BREAST AND CERVICAL CANCER  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
<b>Revenues:</b>			
Federal			
Department for Public Health	\$ 31,083	\$ 32,183	\$ 1,100
State			
State Core Public Health Grant	22,533	17,895	(4,638)
Local			
Tax Appropriations	44,495	44,493	(2)
Service Fees			
Personal Health	5,490	7,338	1,848
Self Pay Coinsurance	-	103	103
Self Pay	2,000	8,199	6,199
Insurance	4,000	4,751	751
Unrestricted Carryover	-	811	811
	<u>109,601</u>	<u>115,773</u>	<u>6,172</u>
<b>Total Revenues</b>			
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	-	9,083	9,083
Fringe Benefits	-	4,759	4,759
Independent Contractors	27,200	28,158	958
Office Administration	200	142	(58)
Medical Supplies	-	106	106
Other	1,000	582	(418)
Total Direct	<u>28,400</u>	<u>42,830</u>	<u>14,430</u>
Indirect:			
Share of Department Administration	-	4,703	4,703
Share of Medical Administration	-	1,473	1,473
Share of Preventive Medical	-	42,717	42,717
Share of Problem Medical	69,866	16,834	(53,032)
Share of Lab Services	11,335	7,213	(4,122)
Total Indirect	<u>81,201</u>	<u>72,940</u>	<u>(8,261)</u>
	<u>109,601</u>	<u>115,770</u>	<u>6,169</u>
<b>Total Expenditures</b>			
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 3</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 COMMUNITY BASED SERVICES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
<b>Revenues:</b>			
Federal			
State			
Local			
Tax Appropriations	\$ 50,933	\$ 50,936	\$ 3
<b>Service Fees</b>			
Self Pay	-	1,660	1,660
Insurance	-	55	55
Unrestricted Carryover	-	21,839	21,839
	<u>50,933</u>	<u>74,490</u>	<u>23,557</u>
<b>Total Revenues</b>	<u>50,933</u>	<u>74,490</u>	<u>23,557</u>
<b>Expenditures:</b>			
<b>Direct:</b>			
Salaries and Leave Pay	11,818	22,676	10,858
Personal Services and Part Time	-	178	178
Fringe Benefits	6,463	11,901	5,438
Travel	500	13	(487)
Office Administration	950	70	(880)
Other	5,600	6,394	794
Total Direct	<u>25,331</u>	<u>41,232</u>	<u>15,901</u>
<b>Indirect:</b>			
Share of Department Administration	6,011	11,857	5,846
Share of Space Occupancy	18,988	17,686	(1,302)
Share of Medical Administration	603	3,714	3,111
Total Indirect	<u>25,602</u>	<u>33,257</u>	<u>7,655</u>
	<u>50,933</u>	<u>74,489</u>	<u>23,556</u>
<b>Total Expenditures</b>	<u>50,933</u>	<u>74,489</u>	<u>23,556</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 FOCUS AREA A - READINESS  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
<b>Revenues:</b>			
Federal			
Federal Grant	\$ 45,736	\$ 38,470	\$ (7,266)
Local			
Tax Appropriations	-	2,205	2,205
<b>Total Revenues</b>	<u>45,736</u>	<u>40,675</u>	<u>(5,061)</u>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	17,556	15,475	(2,081)
Fringe Benefits	9,601	8,107	(1,494)
Travel	1,000	-	(1,000)
Office Administration	1,495	92	(1,403)
Automotive	1,200	1,695	495
Other	3,160	3,013	(147)
Total Direct	<u>34,012</u>	<u>28,382</u>	<u>(5,630)</u>
Indirect:			
Share of Department Administration	8,929	8,013	(916)
Share of Space Occupancy	1,899	1,769	(130)
Share of Medical Administration	896	2,511	1,615
Total Indirect	<u>11,724</u>	<u>12,293</u>	<u>569</u>
<b>Total Expenditures</b>	<u>45,736</u>	<u>40,675</u>	<u>(5,061)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 FOCUS AREA B - SURVEILLANCE  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
<b>Revenues:</b>			
Local			
Tax Appropriations	\$ 7,451	\$ 7,449	\$ (2)
Service Fees			
Unrestricted Carryover	-	6,488	6,488
	<u>7,451</u>	<u>13,937</u>	<u>6,486</u>
<b>Total Revenues</b>			
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	1,752	5,703	3,951
Fringe Benefits	958	2,992	2,034
Travel	-	90	90
Office Administration	1,000	-	(1,000)
Other	2,000	566	(1,434)
Total Direct	<u>5,710</u>	<u>9,351</u>	<u>3,641</u>
Indirect:			
Share of Department Administration	891	2,954	2,063
Share of Space Occupancy	760	707	(53)
Share of Medical Administration	89	925	836
Total Indirect	<u>1,740</u>	<u>4,586</u>	<u>2,846</u>
	<u>7,450</u>	<u>13,937</u>	<u>6,487</u>
<b>Total Expenditures</b>			
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 FREE CLINIC  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local			
Tax Appropriations	\$ -	\$ 1,877	\$ 1,877
<b>Total Revenues</b>	<u>-</u>	<u>1,877</u>	<u>1,877</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	349	349
Personal Services and Part Time	-	567	567
Fringe Benefits	-	253	253
Total Direct	<u>-</u>	<u>1,169</u>	<u>1,169</u>
Indirect:			
Share of Department Administration	-	539	539
Share of Medical Administration	-	169	169
Total Indirect	<u>-</u>	<u>708</u>	<u>708</u>
<b>Total Expenditures</b>	<u>-</u>	<u>1,877</u>	<u>1,877</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 CANCER COALITION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
State			
State Preventive Health	\$ -	\$ -	\$ -
Service Fees	2,312	-	(2,312)
	<u>2,312</u>	<u>-</u>	<u>(2,312)</u>
<b>Total Revenues</b>	<u>2,312</u>	<u>1,389</u>	<u>(923)</u>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	772	41	(731)
Fringe Benefits	422	24	(398)
Independent Contractors	-	55	55
Other	496	1,065	569
Total Direct	<u>1,690</u>	<u>1,185</u>	<u>(505)</u>
Share of Department Administration	393	20	(373)
Share of Space Occupancy	190	177	(13)
Share of Medical Administration	39	7	(32)
Total Indirect	<u>622</u>	<u>204</u>	<u>(418)</u>
<b>Total Expenditures</b>	<u>2,312</u>	<u>1,389</u>	<u>(923)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 TOBACCO  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
State			
State Restricted	\$ 29,360	\$ 19,403	\$ (9,957)
State Restricted Carryover	-	1,317	1,317
State Grant	-	8,719	8,719
Service Fees			
Self Pay	-	450	450
<b>Total Revenues</b>	<u>29,360</u>	<u>29,889</u>	<u>529</u>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	7,904	6,318	(1,586)
Fringe Benefits	4,322	3,314	(1,008)
Travel	436	222	(214)
Office Administration	250	753	503
Other	9,745	12,860	3,115
Total Direct	<u>22,657</u>	<u>23,467</u>	<u>810</u>
Indirect:			
Share of Department Administration	4,020	3,274	(746)
Share of Space Occupancy	2,279	2,122	(157)
Share of Medical Administration	404	1,025	621
Total Indirect	<u>6,703</u>	<u>6,421</u>	<u>(282)</u>
<b>Total Expenditures</b>	<u>29,360</u>	<u>29,888</u>	<u>528</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 ABSTINENCE  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal			
Federal Grant	\$ -	\$ 38,245	\$ 38,245
<b>Total Revenues</b>	<u>-</u>	<u>38,245</u>	<u>38,245</u>
Expenditures:			
Direct:			
Other	-	38,245	38,245
Total Direct	<u>-</u>	<u>38,245</u>	<u>38,245</u>
<b>Total Expenditures</b>	<u>-</u>	<u>38,245</u>	<u>38,245</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 FEDERAL DIABETES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
Local			
Tax Appropriations	\$ 5,350	\$ 3,450	\$ (1,900)
<b>Total Revenues</b>	5,350	3,450	(1,900)
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	1,396	745	(651)
Fringe Benefits	763	391	(372)
Travel	-	5	5
Office Administration	100	-	(100)
Other	1,550	1,095	(455)
Total Direct	3,809	2,236	(1,573)
Indirect:			
Share of Department Administration	710	386	(324)
Share of Space Occupancy	760	707	(53)
Share of Medical Administration	71	121	50
Total Indirect	1,541	1,214	(327)
<b>Total Expenditures</b>	5,350	3,450	(1,900)
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 HIV COUNSELING AND TESTING  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
State			
State Restricted	\$ 2,249	\$ 3,506	\$ 1,257
<b>Total Revenues</b>	2,249	3,506	1,257
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	679	205	(474)
Fringe Benefits	371	109	(262)
Travel	100	-	(100)
Other	529	104	(425)
Total Direct	1,679	418	(1,261)
Indirect:			
Share of Department Administration	345	107	(238)
Share of Space Occupancy	190	177	(13)
Share of Medical Administration	35	33	(2)
Total Indirect	570	317	(253)
<b>Total Expenditures</b>	2,249	735	(1,514)
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	\$ -	\$ 2,771	\$ 2,771

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 SPECIAL PROJECT HANDS  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
State			
Restricted	\$ 29,900	\$ 26,070	\$ (3,830)
Restricted Carryover	-	33,429	33,429
Local			
Donations	12,236	12,240	4
Service Fees			
Keis, Hands, and EPSDT	167,550	180,820	13,270
Program Income Carryover	24,800	-	(24,800)
Other Self Pay	-	10	10
Unrestricted Carryover	2,297	78,626	76,329
<b>Total Revenues</b>	<b>236,783</b>	<b>331,195</b>	<b>94,412</b>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	104,223	135,676	31,453
Personal Services and Part Time	2,500	8,083	5,583
Fringe Benefits	57,318	72,039	14,721
Travel	500	835	335
Office Administration	700	1,271	571
Automotive	2,339	3,352	1,013
Other	3,400	5,319	1,919
Total Direct	170,980	226,575	55,595
Indirect:			
Share of Department Administration	54,278	75,354	21,076
Share of Space Occupancy	6,076	5,661	(415)
Share of Medical Administration	5,450	23,608	18,158
Total Indirect	65,804	104,623	38,819
<b>Total Expenditures</b>	<b>236,784</b>	<b>331,198</b>	<b>94,414</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1)</u>	<u>\$ (3)</u>	<u>\$ (2)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 CORE HEALTH EDUCATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
<b>Revenues:</b>			
Local			
Tax Appropriations	\$ -	\$ 588	\$ 588
Unrestricted Carryover	-	161	161
	<u>-</u>	<u>749</u>	<u>749</u>
<b>Total Revenues</b>	<u>-</u>	<u>749</u>	<u>749</u>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	-	132	132
Fringe Benefits	-	68	68
Other	-	462	462
Total Direct	<u>-</u>	<u>662</u>	<u>662</u>
Indirect:			
Share of Department Administration	-	66	66
Share of Medical Administration	-	22	22
Total Indirect	<u>-</u>	<u>88</u>	<u>88</u>
<b>Total Expenditures</b>	<u>-</u>	<u>750</u>	<u>750</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 SUPPLEMENTAL SCHOOL HEALTH  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
<b>Revenues:</b>			
<b>Service Fees</b>			
School Services	\$ -	\$ (473)	\$ (473)
Self Pay	-	395	395
Insurance	-	17	17
Interest	-	61	61
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>			
<b>Direct:</b>			
Total Direct	<u>-</u>	<u>-</u>	<u>-</u>
<b>Indirect:</b>			
Total Indirect	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 EPSDT VERBAL NOTIFICATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
Service Fees			
Keis, Hands and EPSDT	\$ -	\$ 13,013	\$ 13,013
Unrestricted Carryover	-	965	965
	<u>-</u>	<u>13,978</u>	<u>13,978</u>
<b>Total Revenues</b>	<u>-</u>	<u>13,978</u>	<u>13,978</u>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	-	6,342	6,342
Fringe Benefits	-	3,323	3,323
Total Direct	<u>-</u>	<u>9,665</u>	<u>9,665</u>
Indirect:			
Share of Department Administration	-	3,285	3,285
Share of Medical Administration	-	1,030	1,030
Total Indirect	<u>-</u>	<u>4,315</u>	<u>4,315</u>
<b>Total Expenditures</b>	<u>-</u>	<u>13,980</u>	<u>13,980</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (2)</u>	<u>\$ (2)</u>



CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 CORE PUBLIC HEALTH  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Unrestricted Carryover	\$ -	\$ 862	\$ 862
<b>Total Revenues</b>	<b>-</b>	<b>862</b>	<b>862</b>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	393	393
Fringe Benefits	-	205	205
Total Direct	-	598	598
Indirect:			
Share of Department Administration	-	204	204
Share of Medical Administration	-	61	61
Total Indirect	-	265	265
<b>Total Expenditures</b>	<b>-</b>	<b>863</b>	<b>863</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (1)	\$ (1)

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 MEDICAID MATCH  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State			
State Environmental			
Local			
Tax Appropriations	\$ 117,437	\$ 114,664	\$ (2,773)
Unrestricted Carryover	-	6,651	6,651
<b>Total Revenues</b>	117,437	121,315	3,878
Expenditures:			
Direct:			
Other	117,437	121,315	3,878
Total Direct	117,437	121,315	3,878
<b>Total Expenditures</b>	117,437	121,315	3,878
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 MINOR RESTRICTED RECEIPTS  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local			
Tax Appropriations	\$ 3,500	\$ 3,481	\$ (19)
Service Fees			
Self Pay Other	-	150	150
Other	1,500	2,215	715
Unrestricted Carryover	-	1,053	1,053
<b>Total Revenues</b>	5,000	6,899	1,899
Expenditures:			
Direct:			
Other	5,000	6,899	1,899
Total Direct	5,000	6,899	1,899
<b>Total Expenditures</b>	5,000	6,899	1,899
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 CAPITAL EXPENDITURES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Unrestricted Carryover	\$ 125,000	\$ 88,272	\$ (36,728)
<b>Total Revenues</b>	125,000	88,272	(36,728)
Expenditures:			
Direct:			
Capital Expenditures	125,000	88,272	(36,728)
Total Direct	125,000	88,272	(36,728)
<b>Total Expenditures</b>	125,000	88,272	(36,728)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 ALLOCABLE LEAVE TIME AND FRINGE BENEFITS  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
Federal			
Title V MCH Block Grant	\$ -	\$ 12,262	\$ 12,262
Title X Family Planning	-	7,613	7,613
Department for Public Health	-	30,947	30,947
State			
State Restricted	-	11,763	11,763
State Preventive Health	17,344	17,344	-
State Grant	-	-	-
Service Fees			
Title XIX	-	9,551	9,551
<b>Total Revenues</b>	<b>17,344</b>	<b>89,480</b>	<b>72,136</b>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	-	311,597	311,597
Fringe Benefits	17,344	870,349	853,005
Other	-	(940)	(940)
Total Direct	<u>17,344</u>	<u>1,181,006</u>	<u>1,163,662</u>
Indirect:			
Distributed Departmental Administration	-	(130,159)	(130,159)
Distributed Environmental Administration	-	(17,325)	(17,325)
Distributed Clinic Clerical Administration	-	(147,378)	(147,378)
Distributed Medical Administration	-	(16,735)	(16,735)
Distributed Fringes	-	(853,003)	(853,003)
Total Indirect	<u>-</u>	<u>(1,164,600)</u>	<u>(1,164,600)</u>
<b>Total Expenditures</b>	<b>17,344</b>	<b>16,406</b>	<b>(938)</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 73,074</u>	<u>\$ 73,074</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 GENERAL SPACE ADMINISTRATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	41,687	42,873	1,186
Fringe Benefits	22,797	27,328	4,531
Space Occupancy	122,800	106,654	(16,146)
Office Administration	2,600	-	(2,600)
Land and Buildings	-	-	-
Total Direct	<u>189,884</u>	<u>176,855</u>	<u>(13,029)</u>
Indirect:			
Share of Space Occupancy	<u>(189,884)</u>	<u>(176,856)</u>	<u>13,028</u>
Total Indirect	<u>(189,884)</u>	<u>(176,856)</u>	<u>13,028</u>
<b>Total Expenditures</b>	<u>-</u>	<u>(1)</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 GENERAL DEPARTMENTAL ADMINISTRATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	223,214	205,739	(17,475)
Personal Services and Part Time	-	50	50
Fringe Benefits	122,066	131,138	9,072
Travel	3,000	834	(2,166)
Office Administration	79,000	88,582	9,582
Automotive	18,300	19,947	1,647
Other	55,750	62,170	6,420
Total Direct	<u>501,330</u>	<u>508,460</u>	<u>7,130</u>
Indirect:			
Share of Department Administration	<u>(501,330)</u>	<u>(508,460)</u>	<u>(7,130)</u>
Total Indirect	<u>(501,330)</u>	<u>(508,460)</u>	<u>(7,130)</u>
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 GENERAL CLINIC ADMINISTRATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
<b>Total Revenues</b>	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	238,261	220,449	(17,812)
Personal Services and Part Time	20,000	11,250	(8,750)
Fringe Benefits	132,876	113,381	(19,495)
Independent Contractors	7,500	13,556	6,056
Travel	750	177	(573)
Office Administration	41,300	37,926	(3,374)
Automotive	-	340	340
Other	-	(632)	(632)
Total Direct	440,687	396,447	(44,240)
Indirect:			
Share of Clinic Clerical	(440,687)	(396,447)	44,240
Total Indirect	(440,687)	(396,447)	44,240
<b>Total Expenditures</b>	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -



CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 GENERAL MEDICAL ADMINISTRATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
<b>Total Revenues</b>	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	27,780	86,065	58,285
Personal Services and Part Time	1,080	2,419	1,339
Fringe Benefits	15,331	55,140	39,809
Travel	300	294	(6)
Office Administration	1,000	171	(829)
Medical Supplies	-	158	158
Other	750	1,167	417
Total Direct	46,241	145,414	99,173
Indirect:			
Share of Medical Administration	(46,241)	(145,414)	(99,173)
Total Indirect	(46,241)	(145,414)	(99,173)
<b>Total Expenditures</b>	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 GENERAL ENVIRONMENTAL ADMINISTRATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
<b>Total Revenues</b>	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	40,392	29,213	(11,179)
Fringe Benefits	22,089	18,611	(3,478)
Office Administration	6,150	5,922	(228)
Automotive	6,250	4,610	(1,640)
Total Direct	74,881	58,356	(16,525)
Indirect:			
Share of Enviromental Administration	(74,881)	(58,355)	16,526
Total Indirect	(74,881)	(58,355)	16,526
<b>Total Expenditures</b>	-	1	1
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (1)	\$ (1)

**CHRISTIAN COUNTY HEALTH DEPARTMENT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014**

	CFDA #	Program or Award Amount	Receipts	Disbursements
<b>US Department for Health and Human Services:</b>				
Passed-through Kentucky Cabinet for Health and Family Services - Department for Public Health - Division of Administration and Financial Management: Public Health Emergency Preparedness	93.074	\$ 67,581	\$ 56,813	\$ 56,813
Project grants and cooperative agreements for tuberculosis control programs	93.116	3,633	3,633	3,633
Family planning	93.217	96,690	88,633	88,633
Abstinence education program	93.235	38,245	38,245	38,245
Immunization grants	93.268	14,943	14,943	14,943
Centers for disease control and prevention	93.283	32,183	32,183	32,183
Materanl, infant, and early childhood home visiting program	93.505	114,386	103,955	68,766
Health Benefits Exchange	93.525	2,494	2,232	2,232
Preventative health & health services block grant	93.991	5,353	5,353	5,353
Maternal and child health services - Block grants to the states	93.994	80,122	55,247	55,247
<b>Total US Department for Health and Human Resources</b>		<u>455,630</u>	<u>401,237</u>	<u>366,048</u>
<b>US Department of Agriculture:</b>				
Passed-through Kentucky Cabinet for Health and Family Services - Department for Public Health - Division of Administration and Financial Management: * Special supplemental nutrition program for women, infants and children	10.557	769,157	660,268	660,268
<b>Total US Department of Agriculture</b>		<u>769,157</u>	<u>660,268</u>	<u>660,268</u>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>		<u>\$ 1,224,787</u>	<u>\$ 1,061,505</u>	<u>\$ 1,026,316</u>
Plus: Federal Carryover			<u>52,212</u>	
Amount of federal assistance coded to federal revenues (#431, 432, 435, & 438)			<u>\$ 1,113,717</u>	

See Notes to Schedule of Expenditures of Federal Awards

CHRISTIAN COUNTY HEALTH DEPARTMENT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2014

**Note A: Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of the Christian County Health Department. The information in this schedule is presented in accordance with the requirements of *OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations."*

**Note B: Summary of Significant Accounting Policies**

1. Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following cost principles contained in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, wherein certain types of expenditures are not allowed or are limited as to reimbursement.



**THURMAN CAMPBELL GROUP, PLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

Members:

American Institute of  
Certified Public Accountants

Kentucky Society of  
Certified Public Accountants

Tennessee Society of  
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Members of the Board of Health  
Christian County Health Department  
Hopkinsville, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Christian County Health Department, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Christian County Health Department's basic financial statements, and have issued our report thereon dated November 10, 2014.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Christian County Health Department's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Christian County Health Department's internal control. Accordingly, we do not express an opinion on the effectiveness of Christian County Health Department's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Christian County Health Department's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Thurman Campbell Group, PLC*

Hopkinsville, KY

November 10, 2014



**THURMAN CAMPBELL GROUP, PLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

Members:

American Institute of  
Certified Public Accountants

Kentucky Society of  
Certified Public Accountants

Tennessee Society of  
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Members of the Board of Health  
Christian County Health Department  
Hopkinsville, Kentucky

**Report on Compliance for Each Major Federal Program**

We have audited Christian County Health Department's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Christian County Health Department's major federal programs for the year ended June 30, 2014. Christian County Health Department's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Christian County Health Department's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Christian County Health Department's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Christian County Health Department's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Christian County Health Department complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

## **Report on Internal Control over Compliance**

Management of Christian County Health Department is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Christian County Health Department's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Christian County Health Department's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Thurman Campbell Group, PLC*

Hopkinsville, KY  
November 10, 2014



CHRISTIAN COUNTY HEALTH DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2014

**I. Summary of Auditor's Results**

- A. The auditor's report expresses an unqualified opinion on the financial statements of the Christian County Health Department.
- B. No significant deficiencies were reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards.
- C. No instances of noncompliance material to the financial statements of the Christian County Health Department were disclosed during the audit.
- D. No significant deficiencies in internal control over the major federal award program were disclosed during the audit.
- E. The auditor's report on compliance for the major federal award program for the Christian County Health Department expresses an unqualified opinion on the major federal program.
- F. There were no audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
- G. The program tested as a major program included the WIC program, CFDA number 10.557.
- H. The threshold for distinguishing Types A and B programs was \$300,000.
- I. Christian County Health Department was determined to be a low-risk auditee.

**II. Findings-Financial Statement Audit:**

There were no findings in the current year that met the criteria for reporting in this schedule.

**III. Findings-Major Award Federal Program Audit:**

There were no findings in the current year that met the criteria for reporting in this schedule.

CHRISTIAN COUNTY HEALTH DEPARTMENT  
SCHEDULE OF PRIOR YEAR FINDINGS  
JUNE 30, 2013

**I. Findings-Financial Statement Audit:**

There were no findings in the prior year that met the criteria for reporting in this schedule.

**II. Findings-Major Award Federal Program Audit:**

There were no findings in the prior year that met the criteria for reporting in this schedule.